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Elias Tzavelis

Tax Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,¹

Debtors.

)
)
) Chapter 11

)
) Case No. 18-23538 (RDD)

)
) (Jointly Administered)
)

**FOURTEENTH COMBINED MONTHLY FEE STATEMENT OF DELOITTE TAX LLP
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT
OF EXPENSES INCURRED AS TAX SERVICES PROVIDER TO THE DEBTORS
FOR THE PERIOD
FROM NOVEMBER 1, 2020 THROUGH DECEMBER 31, 2021**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Services as:	Tax Services Provider to the Debtors
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to October 15, 2018 by Order entered January 17, 2019
Period for which Compensation and Reimbursement is Sought:	November 1, 2020 through December 31, 2021

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears de Puerto Rico, Inc. (3626)); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation (4658)); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

Amount of Compensation Sought as Actual, Reasonable, and Necessary: \$197,151.50

Amount of Expense Reimbursement Sought: \$ 0.00

Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%): **\$197,151.50**

PRIOR FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/07/19 Dkt. 2771	10/15/2018 – 11/30/2018	\$1,001,528.00	\$28,458.18	\$1,001,528.00	\$28,436.80
04/15/19 Dkt. 3212	12/01/2018 – 12/31/2018	\$724,338.50	\$10,156.37	\$724,338.50	\$10,156.37
04/15/19 Dkt. 3218	01/01/2019 – 01/31/2019	\$975,867.00	\$27,305.81	\$975,867.00	\$27,305.81
04/15/19 Dkt. 3219	02/01/2019 – 02/28/2019	\$565,589.75	\$4,349.96	\$561,773.50	\$4,349.96
06/13/19 Dkt. 4228	03/01/2019 – 03/31/2019	\$564,154.00	\$9,051.99	\$564,154.00	\$9,051.99
06/28/19 Dkt. 4386	04/01/2019 – 04/30/2019	\$542,700.75	\$5,068.85	\$542,700.75	\$5,068.85
08/12/19 Dkt. 4816	05/01/2019 – 05/31/2019	\$216,380.75	\$2,437.90	\$216,380.75	\$2,437.90
08/12/19 Dkt. 4819	06/01/2019 – 06/30/2019	\$62,490.50	\$82.17	\$62,490.50	\$82.17
11/21/19 Dkt. 6070	07/01/2019 – 08/31/2019	\$122,139.50	\$0.00	\$122,139.50	\$0.00
11/21/19 Dkt. 6071	09/01/2019 – 09/30/2019	\$8,891.00	\$0.00	\$8,891.00	\$0.00
12/04/19 Dkt. 6134	10/01/2019 – 10/31/2019	\$10,333.00	\$0.00	\$10,333.00	\$0.00
06/04/20 Dkt. 8003	11/01/2019 – 03/31/2020	\$53,343.50	\$0.00	\$53,343.50	\$0.00
01/04/21 Dkt. 9212	04/01/2020 – 10/31/2020	\$60,260.00	\$0.00	\$48,208.00	\$0.00

CUMULATIVE TIME SUMMARY BY PROFESSIONAL
For the Period from November 1, 2020 through December 31, 2021

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Chatten, Colin	Senior Consultant	\$450.00	0.8	\$360.00
McDonald, Carisa	Senior Consultant	\$450.00	1.3	\$585.00
Professional Subtotal:			2.1	\$945.00

Professional	Level	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
Forrest, Jonathan	Partner/Principal	\$975.00	13.1	\$12,772.50
Penico, Victor	Managing Director	\$975.00	2.2	\$2,145.00
Boulos, Ala'a	Partner/Principal	\$850.00	33.7	\$28,645.00
Corretjer, Michelle	Managing Director	\$850.00	3.1	\$2,635.00
Dugan, Mike	Managing Director	\$850.00	1.5	\$1,275.00
Fein, Brad	Partner/Principal	\$850.00	3.3	\$2,805.00
Hermanson, Thomas	Managing Director	\$850.00	0.7	\$595.00
Kohberger, Mary	Managing Director	\$850.00	1.0	\$850.00
Miller, Christian	Partner/Principal	\$850.00	0.4	\$340.00
Rossen, Michael	Managing Director	\$850.00	0.3	\$255.00
Sullivan, Brian	Managing Director	\$850.00	25.4	\$21,590.00
Tzavelis, Elias	Partner/Principal	\$850.00	9.4	\$7,990.00
Anand, Rajiv	Senior Manager	\$725.00	2.0	\$1,450.00
Butler, Mike	Senior Manager	\$725.00	26.4	\$19,140.00
Espinola, Jonathan	Senior Manager	\$725.00	1.0	\$725.00
Fielding, Stephen	Senior Manager	\$725.00	15.6	\$11,310.00
Savage, Tara	Senior Manager	\$725.00	40.0	\$29,000.00
Caplan, Donald	Manager	\$595.00	0.5	\$297.50
Frausto Cornish, Maria	Manager	\$595.00	16.7	\$9,936.50
Modi, Archita	Manager	\$595.00	2.0	\$1,190.00
Schreiber, Mendy	Manager	\$595.00	31.0	\$18,445.00
Chan, Felix	Senior Consultant	\$450.00	8.6	\$3,870.00
Chatten, Colin	Senior Consultant	\$450.00	22.8	\$10,260.00
Suresh, Shalini	Senior Consultant	\$450.00	18.8	\$8,460.00
Wright, Tory	Senior Consultant	\$450.00	0.5	\$225.00
Professional Subtotal:			280.0	\$196,206.50

Total	Blended Rate:	\$698.87	282.1	\$197,151.50
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CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period from November 1, 2020 through December 31, 2021

Categories	Hours	Fees
Preparation of Fee Applications	2.1	\$945.00
Tax Restructuring Services	280.0	\$196,206.50
Fee's Category Subtotal :	282.1	\$197,151.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
12/17/2020				
McDonald, Carisa	Update combined monthly fee statement for the period April 2020 to October 2020.	\$450.00	0.8	\$360.00
04/21/2021				
Chatten, Colin	Review fourth interim fee application	\$450.00	0.8	\$360.00
04/26/2021				
McDonald, Carisa	Update fourth interim fee application.	\$450.00	0.5	\$225.00
Subtotal for Preparation of Fee Applications:			2.1	\$945.00

Tax Restructuring Services

11/02/2020				
Chatten, Colin	Call with R. Shaprio (Cleary), M. Hoenig (Weil), M. Korycki (M-III), L. Meerschaert, D. Meyer, C. Olsen, K. Lejkowski (Transform), E. Tzavelis, M. Butler, S. Fielding, J. Forrest (Deloitte Tax) regarding short period tax return for Sears Holdings Corp.	\$450.00	0.3	\$135.00
Fielding, Stephen	Call with R. Shaprio (Cleary), M. Hoenig (Weil), M. Korycki (M-III), L. Meerschaert, D. Meyer, C. Olsen, K. Lejkowski (Transform), E. Tzavelis, M. Butler, J. Forrest, C. Chaten (Deloitte Tax) regarding short period tax return for Sears Holding Corp.	\$725.00	0.3	\$217.50
Forrest, Jonathan	Call with R. Shaprio (Cleary), M. Hoenig (Weil), M. Korycki (M-III), L. Meerschaert, D. Meyer, C. Olsen, K. Lejkowski (Transform), E. Tzavelis, M. Butler, S. Fielding, C. Chaten (Deloitte Tax) regarding short period tax return for Sears Holdings Corp.	\$975.00	0.3	\$292.50
Tzavelis, Elias	Call with R. Shaprio (Cleary), M. Hoenig (Weil), M. Korycki (M-III), L. Meerschaert, D. Meyer, C. Olsen, K. Lejkowski (Transform), M. Butler, S. Fielding, J. Forrest, C. Chaten (Deloitte Tax) regarding short period tax return for Sears Holding Corp.	\$850.00	0.3	\$255.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/09/2020				
Sullivan, Brian	Review New Jersey state tax return to assess tax liability due by Transform	\$850.00	2.2	\$1,870.00
Sullivan, Brian	Review New Jersey state tax return comment from Transform	\$850.00	0.4	\$340.00
11/10/2020				
Chatten, Colin	Prepare summary of fees and expenses and projection of estimates fees pursuant to request from M-III.	\$450.00	2.0	\$900.00
Sullivan, Brian	Call with K. Lejkowski (Transform) to discuss minimum tax payments on New Jersey state tax return	\$850.00	0.2	\$170.00
Sullivan, Brian	Call with E. Remijan (Weil) to discuss treatment of state minimum taxes under asset purchase agreement	\$850.00	0.2	\$170.00
Sullivan, Brian	Review notes regarding New Jersey state tax return in preparation for call with Weil and Transform	\$850.00	0.3	\$255.00
11/11/2020				
Sullivan, Brian	Review impact of including ELA in SP1 to California state tax liability	\$850.00	0.4	\$340.00
11/13/2020				
Chatten, Colin	Review updated New Jersey state tax return.	\$450.00	0.5	\$225.00
11/14/2020				
Butler, Mike	Review and comment on revised U.S. federal income tax return filing	\$725.00	1.2	\$870.00
11/16/2020				
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, B. Sullivan, J. Espinola, J. Forrest (Deloitte) regarding revisions to tax return for Sears Holdings Corporation and email correspondence from M. Korycki (M-III) regarding the same.	\$450.00	0.5	\$225.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/16/2020				
Espinola, Jonathan	Call with E. Tzavelis, S. Fielding, M. Butler, C. Chatten, B. Sullivan, J. Forrest (Deloitte) regarding revisions to tax return for Sears Holdings Corporation and email correspondence from M. Korycki (M-III) regarding the same.	\$725.00	0.5	\$362.50
Fielding, Stephen	Call with E. Tzavelis, M. Butler, C. Chatten, B. Sullivan, J. Espinola, J. Forrest (Deloitte) regarding revisions to tax return for Sears Holdings Corporation and email correspondence from M. Korycki (M-III) regarding the same.	\$725.00	0.5	\$362.50
Forrest, Jonathan	Call with E. Tzavelis, M. Butler, C. Chatten, B. Sullivan, J. Espinola, S. Fielding (Deloitte) regarding revisions to tax return for Sears Holdings Corporation and email correspondence from M. Korycki (M-III) regarding the same.	\$975.00	0.5	\$487.50
Sullivan, Brian	Call with E. Tzavelis, S. Fielding, M. Butler, C. Chatten, J. Espinola, J. Forrest (Deloitte) regarding revisions to tax return for Sears Holdings Corporation and email correspondence from M. Korycki (M-III) regarding the same.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with S. Fielding, M. Butler, C. Chatten, B. Sullivan, J. Espinola, J. Forrest (Deloitte) regarding revisions to tax return for Sears Holdings Corporation and email correspondence from M. Korycki (M-III) regarding the same.	\$850.00	0.5	\$425.00
12/08/2020				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$450.00	1.0	\$450.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
12/14/2020				
Sullivan, Brian	Review amended federal return provided by Miii related to change to report triggered excess loss account gain	\$850.00	0.4	\$340.00
12/15/2020				
Chatten, Colin	Consider section 163(j) implications of excess loss account triggering.	\$450.00	0.5	\$225.00
12/16/2020				
Forrest, Jonathan	Call with B. Sullivan, M. Butler (partial) and M. Schreiber to discuss whether triggering an ELA would be treated as a sale or disposition for purposes of Treas. Reg. 1.163(j)-1(b)(ii)(C)-(D).	\$975.00	0.5	\$487.50
Sullivan, Brian	Call with J. Forrest, M. Butler (partial) and M. Schreiber to discuss whether triggering an ELA would be treated as a sale or disposition for purposes of Treas. Reg. 1.163(j)-1(b)(ii)(C)-(D).	\$850.00	0.5	\$425.00
12/21/2020				
Sullivan, Brian	Research state tax impact of revised IRC 163(j) limitations for SP1 state tax returns	\$850.00	2.1	\$1,785.00
12/23/2020				
Chatten, Colin	Call with B. McRae (Cleary), L. Meerschaert, R. Boyle, C. Olsen (Transform), E. Remijan, N. Munz (Weil), J. Erba (PwC), M. Korycki (M-III), A. Ecudero (McConnell Valdes), M. Corretjer, S. Fielding, M. Butler, E. Tzavelis (Deloitte) regarding wind down	\$450.00	1.1	\$495.00
Corretjer, Michelle	Call with B. McRae (Cleary), L. Meerschaert, R. Boyle, C. Olsen (Transform), E. Remijan, N. Munz (Weil), J. Erba (PwC), M. Korycki (M-III), A. Ecudero (McConnell Valdes), C. Chaten, S. Fielding, M. Butler, E. Tzavelis (Deloitte) regarding wind down	\$850.00	1.1	\$935.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
12/23/2020				
Fielding, Stephen	Call with B. McRae (Cleary), L. Meerschaert, R. Boyle, C. Olsen (Transform), E. Remijan, N. Munz (Weil), J. Erba (PwC), M. Korycki (M-III), A. Ecudero (McConnell Valdes), M. Corretjer, C. Chatten, M. Butler, E. Tzavelis (Deloitte) regarding wind down	\$725.00	1.1	\$797.50
Tzavelis, Elias	Call with B. McRae (Cleary), L. Meerschaert, R. Boyle, C. Olsen (Transform), E. Remijan, N. Munz (Weil), J. Erba (PwC), M. Korycki (M-III), A. Ecudero (McConnell Valdes), M. Corretjer, S. Fielding, M. Butler, C. Chatten (Deloitte) regarding wind down	\$850.00	1.1	\$935.00
12/29/2020				
Sullivan, Brian	Review documentation provided by Miii, Transform and Weil regarding Illinois payroll withholding tax assessment, including notices and email correspondence with Illinois representatives	\$850.00	1.2	\$1,020.00
12/31/2020				
Sullivan, Brian	Call with C. Bojanowski (Transform) regarding Illinois payroll withholding tax assessment	\$850.00	0.3	\$255.00
01/05/2021				
Dugan, Mike	Review Larry idor payroll tax notice	\$850.00	0.5	\$425.00
Sullivan, Brian	Draft email to R. Lynch (Illinois Assistant Attorney General) regarding payroll withholding tax assessment and claim	\$850.00	0.5	\$425.00
Sullivan, Brian	Review Illinois appeal of payroll withholding tax assessment	\$850.00	0.4	\$340.00
01/06/2021				
Sullivan, Brian	Call with R. Lynch (Illinois Assistant Attorney General) to discuss payroll withholding tax assessment and claim	\$850.00	0.3	\$255.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
01/12/2021				
Butler, Mike	Review revised U.S. federal income tax returns	\$725.00	1.3	\$942.50
01/14/2021				
Butler, Mike	Review correspondence regarding final Puerto Rico tax return	\$725.00	1.2	\$870.00
Corretjer, Michelle	Review of Puerto Rico income tax return for Kmart Operations LLC.	\$850.00	2.0	\$1,700.00
01/15/2021				
Butler, Mike	Draft correspondence regarding amended U.S. federal income tax return and state consequences	\$725.00	0.4	\$290.00
Sullivan, Brian	Draft email to B. Lynch (Illinois Attorney General Office) regarding Illinois payroll withholding claim	\$850.00	0.1	\$85.00
01/20/2021				
Butler, Mike	Review and comment on responses to Puerto Rico tax questions	\$725.00	1.4	\$1,015.00
01/21/2021				
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$450.00	1.0	\$450.00
02/03/2021				
Sullivan, Brian	Draft email to B. Lynch (Illinois Department of Revenue) regarding outstanding payroll tax assessments and request copies of withdrawal documentation	\$850.00	0.6	\$510.00
02/04/2021				
Sullivan, Brian	Call with K. Lejkowski (Transform) to discuss amended tax return issues for Short Period 1 for California, Connecticut, and Minnesota	\$850.00	0.7	\$595.00
02/05/2021				
Butler, Mike	Review transaction information regarding Weil's question regarding lifting net operating loss restriction	\$725.00	1.2	\$870.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/08/2021				
Butler, Mike	Review related information to previous 382 study to prepare for call with Weil	\$725.00	1.9	\$1,377.50
Chatten, Colin	Call with J. Forrest, M. Schreiber, E. Tzavelis, M. Butler, S. Fielding (Deloitte) regarding net operating loss trading order.	\$450.00	0.4	\$180.00
Forrest, Jonathan	Call with J. Forrest, M. Schreiber, E. Tzavelis, M. Butler, S. Fielding, C. Chatten (Deloitte) regarding net operating loss trading order.	\$975.00	0.4	\$390.00
Schreiber, Mendy	Call with J. Forrest, M. Schreiber, E. Tzavelis, M. Butler, S. Fielding, C. Chatten (Deloitte) regarding net operating loss trading order.	\$595.00	0.4	\$238.00
Tzavelis, Elias	Call with J. Forrest, M. Schreiber, M. Butler, S. Fielding, C. Chatten (Deloitte) regarding net operating loss trading order.	\$850.00	0.4	\$340.00
02/09/2021				
Butler, Mike	Review modeling deliverable in preparation of call with Weil regarding net operating loss order	\$725.00	1.3	\$942.50
02/10/2021				
Butler, Mike	Call with S. Goldring, M. Hoenig, E. Remijan (Weil), E. Tzavelis, S. Fielding, J. Forrest, M. Schreiber, C. Chatten (Deloitte) to discuss inquiry from Cleary regarding certain restrictions on stock transfers and declarations of worthlessness.	\$725.00	0.6	\$435.00
Chatten, Colin	Call with S. Goldring, M. Hoenig, E. Remijan (Weil), E. Tzavelis, S. Fielding, M. Butler, J. Forrest, M. Schreiber (Deloitte) to discuss inquiry from Cleary regarding certain restrictions on stock transfers and declarations of worthlessness.	\$450.00	0.6	\$270.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/10/2021				
Fielding, Stephen	Call with S. Goldring, M. Hoenig, E. Remijan (Weil), E. Tzavelis, M. Butler, J. Forrest, M. Schreiber, C. Chatten (Deloitte) to discuss inquiry from Cleary regarding certain restrictions on stock transfers and declarations of worthlessness.	\$725.00	0.6	\$435.00
Forrest, Jonathan	Call with S. Goldring, M. Hoenig, E. Remijan (Weil), E. Tzavelis, S. Fielding, M. Butler, J. Forrest, M. Schreiber, C. Chatten (Deloitte) to discuss inquiry from Cleary regarding certain restrictions on stock transfers and declarations of worthlessness.	\$975.00	0.6	\$585.00
Schreiber, Mendy	Call with S. Goldring, M. Hoenig, E. Remijan (Weil), E. Tzavelis, S. Fielding, M. Butler, J. Forrest, M. Schreiber, C. Chatten (Deloitte) to discuss inquiry from Cleary regarding certain restrictions on stock transfers and declarations of worthlessness.	\$595.00	0.6	\$357.00
Tzavelis, Elias	Call with S. Goldring, M. Hoenig, E. Remijan (Weil), S. Fielding, M. Butler, J. Forrest, M. Schreiber, C. Chatten (Deloitte) to discuss inquiry from Cleary regarding certain restrictions on stock transfers and declarations of worthlessness.	\$850.00	0.6	\$510.00
02/11/2021				
Butler, Mike	Call with E. Tzavelis, S. Fielding, J. Forrest, M. Schreiber, C. Chatten (Deloitte) to discuss inquiry from Cleary regarding certain restrictions on stock transfers and declarations of worthlessness.	\$725.00	0.5	\$362.50
Chatten, Colin	Draft email correspondence to M. Korycki (M-III) regarding tax reporting requirements associated with certain payments to Litigation Designees and Board Members.	\$450.00	0.3	\$135.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/11/2021				
Chatten, Colin	Research impact of certain tax reorganization transactions on the Estate's taxable year and consolidated group.	\$450.00	1.2	\$540.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, J. Forrest, M. Schreiber (Deloitte) to discuss inquiry from Cleary regarding certain restrictions on stock transfers and declarations of worthlessness.	\$450.00	0.5	\$225.00
Fielding, Stephen	Call with E. Tzavelis, M. Butler, J. Forrest, M. Schreiber, C. Chatten (Deloitte) to discuss inquiry from Cleary regarding certain restrictions on stock transfers and declarations of worthlessness.	\$725.00	0.5	\$362.50
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Butler, M. Schreiber, C. Chatten (Deloitte) to discuss inquiry from Cleary regarding certain restrictions on stock transfers and declarations of worthlessness.	\$975.00	0.5	\$487.50
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, M. Butler, J. Forrest, C. Chatten (Deloitte) to discuss inquiry from Cleary regarding certain restrictions on stock transfers and declarations of worthlessness.	\$595.00	0.5	\$297.50
Sullivan, Brian	Review amended California tax return prepared by K. Lejkowski (Transform)	\$850.00	1.6	\$1,360.00
Tzavelis, Elias	Call with S. Fielding, M. Butler, J. Forrest, M. Schreiber, C. Chatten (Deloitte) to discuss inquiry from Cleary regarding certain restrictions on stock transfers and declarations of worthlessness.	\$850.00	0.5	\$425.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/12/2021				
Butler, Mike	Research treasury regulation 1.1502-91 and internal revenue code section 381 - following call with Weil regarding potential tax ownership change implications	\$725.00	2.1	\$1,522.50
Espinola, Jonathan	Call with B. Sullivan (Deloitte) regarding the workpapers supporting the amended California, Connecticut and Minnesota returns for tax year ending 8/6/19	\$725.00	0.5	\$362.50
Sullivan, Brian	Call with J. Espinola (Deloitte) regarding the workpapers supporting the amended California, Connecticut and Minnesota returns for tax year ending 8/6/19.	\$850.00	0.5	\$425.00
02/15/2021				
Butler, Mike	Review historical modeling analysis for potential implications of a future internal revenue section 382 ownership change	\$725.00	1.2	\$870.00
Forrest, Jonathan	Call with M. Schreiber to discuss application of Treas. Reg. 1.1502-91(g) to Sears.	\$975.00	0.5	\$487.50
Savage, Tara	Review documentation for equity movement for 382 purposes since last analysis	\$725.00	1.0	\$725.00
Schreiber, Mendy	Call with J. Forrest to discuss application of Treas. Reg. 1.1502-91(g) to Sears.	\$595.00	0.5	\$297.50
Schreiber, Mendy	Researching application of section 381 (b) and whether the SHC consolidated group remains in existence for purposes of Treas. Reg. 1.1502-91(g).	\$595.00	3.4	\$2,023.00
02/16/2021				
Schreiber, Mendy	Researching application of section 381 (b) and whether the SHC consolidated group remains in existence for purposes of Treas. Reg. 1.1502-91(g).	\$595.00	4.6	\$2,737.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/17/2021				
Boulos, Ala'a	Review ownership shift analysis	\$850.00	1.0	\$850.00
Boulos, Ala'a	Call with E. Tzavelis, S. Fielding, M. Butler, C. Chatten, F. Forrest, M. Schreiber, V. Penico, S. Tarrant, T. Savage (Deloitte) to discuss inquiry from Cleary regarding stock transfer restrictions.	\$850.00	0.5	\$425.00
Butler, Mike	Draft response to Weil tax regarding potential ownership change question	\$725.00	0.4	\$290.00
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, A. Boulos, F. Forrest, M. Schreiber, V. Penico, S. Tarrant, T. Savage (Deloitte) to discuss inquiry from Cleary regarding stock transfer restrictions.	\$725.00	0.5	\$362.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, A. Boulos, F. Forrest, M. Schreiber, V. Penico, S. Tarrant, T. Savage (Deloitte) to discuss inquiry from Cleary regarding stock transfer restrictions.	\$450.00	0.5	\$225.00
Fielding, Stephen	Call with E. Tzavelis, M. Butler, C. Chatten, A. Boulos, F. Forrest, M. Schreiber, V. Penico, S. Tarrant, T. Savage (Deloitte) to discuss inquiry from Cleary regarding stock transfer restrictions.	\$725.00	0.5	\$362.50
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Butler, C. Chatten, A. Boulos, M. Schreiber, V. Penico, S. Tarrant, T. Savage (Deloitte) to discuss inquiry from Cleary regarding stock transfer restrictions.	\$975.00	0.5	\$487.50
Forrest, Jonathan	Call with V. Penico, and M. Schreiber to discuss inquiry from Cleary regarding stock transfer restrictions.	\$975.00	0.4	\$390.00
Forrest, Jonathan	Call with M. Schreiber to discuss inquiry from Cleary regarding stock transfer restrictions.	\$975.00	0.5	\$487.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/17/2021				
Penico, Victor	Call with J. Forrest and M. Schreiber to discuss inquiry from Cleary regarding stock transfer restrictions.	\$975.00	0.4	\$390.00
Penico, Victor	Call with E. Tzavelis, S. Fielding, M. Butler, C. Chatten, A. Boulos, F. Forrest, M. Schreiber, S. Tarrant, T. Savage (Deloitte) to discuss inquiry from Cleary regarding stock transfer restrictions.	\$975.00	0.5	\$487.50
Penico, Victor	Call with M. Schreiber to discuss inquiry from Cleary regarding stock transfer restrictions.	\$975.00	0.4	\$390.00
Savage, Tara	Update 382 model for true up to 12/31/2020	\$725.00	0.5	\$362.50
Savage, Tara	Update model Lampert sale of 38 million shares to assess potential of an ownership change	\$725.00	1.3	\$942.50
Savage, Tara	Call with E. Tzavelis, S. Fielding, M. Butler, C. Chatten, A. Boulos, F. Forrest, M. Schreiber, V. Penico, S. Tarrant (Deloitte) to discuss inquiry from Cleary regarding stock transfer restrictions.	\$725.00	0.5	\$362.50
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, M. Butler, C. Chatten, A. Boulos, F. Forrest, V. Penico, S. Tarrant, T. Savage (Deloitte) to discuss inquiry from Cleary regarding stock transfer restrictions.	\$595.00	0.5	\$297.50
Schreiber, Mendy	Researching application of section 381 (b) and whether the SHC consolidated group remains in existence for purposes of Treas. Reg. 1.1502-91(g).	\$595.00	2.4	\$1,428.00
Schreiber, Mendy	Call with V. Penico to discuss inquiry from Cleary regarding stock transfer restrictions.	\$595.00	0.4	\$238.00
Schreiber, Mendy	Call with J. Forrest to discuss inquiry from Cleary regarding stock transfer restrictions.	\$595.00	0.5	\$297.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/17/2021				
Schreiber, Mendy	Call with J. Forrest, V. Penico to discuss inquiry from Cleary regarding stock transfer restrictions.	\$595.00	0.4	\$238.00
Tzavelis, Elias	Call with S. Fielding, M. Butler, C. Chatten, A. Boulos, F. Forrest, M. Schreiber, V. Penico, S. Tarrant, T. Savage (Deloitte) to discuss inquiry from Cleary regarding stock transfer restrictions.	\$850.00	0.5	\$425.00
02/18/2021				
Miller, Christian	Research senate history on distribution requirement	\$850.00	0.4	\$340.00
Schreiber, Mendy	Researching application of section 381 (b) and whether the SHC consolidated group remains in existence for purposes of Treas. Reg. 1.1502-91(g).	\$595.00	3.4	\$2,023.00
02/19/2021				
Boulos, Ala'a	Update of ownership shift analysis to assess impact of potential equity movement	\$850.00	1.5	\$1,275.00
Chatten, Colin	Prepare summary of fees and expenses pursuant to request from M-III.	\$450.00	0.8	\$360.00
02/22/2021				
Butler, Mike	Review revised request from Cleary regarding potential ownership change and sale of ESL shares	\$725.00	1.1	\$797.50
Schreiber, Mendy	Researching application of section 381 (b) and whether the SHC consolidated group remains in existence for purposes of Treas. Reg. 1.1502-91(g).	\$595.00	4.8	\$2,856.00
02/25/2021				
Forrest, Jonathan	Call with V. Penico, and M. Schreiber to discuss inquiry from Cleary regarding stock transfer restrictions and whether the SHC consolidated group remains in existence for purposes of Treas. Reg. 1.1502-91(g).	\$975.00	0.9	\$877.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/25/2021				
Penico, Victor	Call with J. Forrest and M. Schreiber to discuss inquiry from Cleary regarding stock transfer restrictions and whether the SHC consolidated group remains in existence for purposes of Treas. Reg. 1.1502-91(g).	\$975.00	0.9	\$877.50
Schreiber, Mendy	Research stock transfer restrictions and whether the SHC consolidated group remains in existence for purposes of Treas. Reg. 1.1502-91(g).	\$595.00	1.2	\$714.00
Schreiber, Mendy	Call with J. Forrest, V. Penico to discuss inquiry from Cleary regarding stock transfer restrictions and whether the SHC consolidated group remains in existence for purposes of Treas. Reg. 1.1502-91(g).	\$595.00	0.9	\$535.50
Sullivan, Brian	Review schedule of Estate's share of state tax expense liability	\$850.00	0.5	\$425.00
Sullivan, Brian	Review amended New Jersey state tax return	\$850.00	0.8	\$680.00
Sullivan, Brian	Review amended Minnesota state tax return	\$850.00	1.0	\$850.00
Sullivan, Brian	Review amended Connecticut state tax return	\$850.00	0.9	\$765.00
Sullivan, Brian	Review amended California state tax return	\$850.00	1.1	\$935.00
Sullivan, Brian	Draft email to K. Lejkowski (Transform) regarding suggested edits to California and Minnesota returns	\$850.00	0.4	\$340.00
03/01/2021				
Boulos, Ala'a	Call with M. Butler, C. Chatten, T. Savage, M. Schreiber, E. Tzavelis, J. Forrest (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$850.00	0.5	\$425.00
Butler, Mike	Call with C. Chatten, T. Savage, A. Boulos, M. Schreiber, E. Tzavelis, J. Forrest (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$725.00	0.5	\$362.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
03/01/2021				
Chatten, Colin	Call with M. Butler, T. Savage, A. Boulos, M. Schreiber, E. Tzavelis, J. Forrest (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$450.00	0.5	\$225.00
Forrest, Jonathan	Call with M. Butler, C. Chatten, T. Savage, A. Boulos, M. Schreiber, E. Tzavelis (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$975.00	0.5	\$487.50
Savage, Tara	Call with S. Suresh to understand facts regarding the transactions surrounding shift analysis.	\$725.00	0.8	\$580.00
Savage, Tara	Call with M. Butler, C. Chatten, A. Boulos, M. Schreiber, E. Tzavelis, J. Forrest (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$725.00	0.5	\$362.50
Schreiber, Mendy	Call with M. Butler, C. Chatten, T. Savage, A. Boulos, E. Tzavelis, J. Forrest (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$595.00	0.5	\$297.50
Suresh, Shalini	Enter the shift transactions into the shift software and pulled the reports.	\$450.00	1.1	\$495.00
Suresh, Shalini	Preparation of support or document the calculations of low point percentages for ESL Partners and distribution to shareholders.	\$450.00	0.6	\$270.00
Suresh, Shalini	Call with T. Savage to understand facts regarding the transactions surrounding shift analysis.	\$450.00	0.8	\$360.00
Suresh, Shalini	Analyze the shift transaction report from the software	\$450.00	0.4	\$180.00
Tzavelis, Elias	Call with M. Butler, C. Chatten, T. Savage, A. Boulos, M. Schreiber, J. Forrest (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$850.00	0.5	\$425.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
03/02/2021				
Boulos, Ala'a	Update IRC Section 382 ownership shift analysis through March 2021	\$850.00	2.5	\$2,125.00
Savage, Tara	Call with S. Suresh for updating the 382 model to capture transactions from 2019 to 2020.	\$725.00	1.1	\$797.50
Suresh, Shalini	Call with T. Savage for updating the 382 model to capture transactions from 2019 to 2020	\$450.00	1.1	\$495.00
Suresh, Shalini	Analyze the impact of the changes in the software	\$450.00	0.6	\$270.00
Suresh, Shalini	Update shift transactions in the software	\$450.00	0.4	\$180.00
Suresh, Shalini	Extract the shift model from the software	\$450.00	0.4	\$180.00
03/03/2021				
Boulos, Ala'a	Review impact of proposed equity sale by Mr. Lampert on the IRC Section 382 cumulative shift analysis	\$850.00	3.2	\$2,720.00
Butler, Mike	Research internal revenue code consolidated return regulations to assess potential implications if an ownership change occurred	\$725.00	1.2	\$870.00
Savage, Tara	Call with S. Suresh regarding 382 model entries	\$725.00	1.2	\$870.00
Schreiber, Mendy	Analyze stock transfer restrictions.	\$595.00	0.6	\$357.00
Suresh, Shalini	Call with T. Savage regarding 382 model entries	\$450.00	1.2	\$540.00
03/04/2021				
Butler, Mike	Review internal revenue code section 382 assumptions	\$725.00	1.1	\$797.50
Forrest, Jonathan	Call with M. Schreiber to draft response to inquiry from Cleary regarding stock transfer restrictions.	\$975.00	0.5	\$487.50
Savage, Tara	Update 382 model entries for Lampert sale	\$725.00	1.0	\$725.00
Schreiber, Mendy	Call with J. Forrest to draft response to inquiry from Cleary regarding stock transfer restrictions.	\$595.00	0.5	\$297.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
03/04/2021				
Suresh, Shalini	Update changes to the shift model.	\$450.00	1.3	\$585.00
Suresh, Shalini	Update notes to the shift model on every test date	\$450.00	0.7	\$315.00
03/09/2021				
Forrest, Jonathan	Review stock trading order waiver agreement.	\$975.00	0.6	\$585.00
Savage, Tara	Review net operating loss waiver	\$725.00	0.3	\$217.50
03/10/2021				
Boulos, Ala'a	Finalize Section 382 shift update	\$850.00	1.0	\$850.00
03/17/2021				
Boulos, Ala'a	Update section 382 shift analysis	\$850.00	1.5	\$1,275.00
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Forrest, M. Schreiber, A. Boulos, T. Savage (Deloitte), E. Remijan, S. Goldring (Weil) to discuss inquiry from ESL regarding restrictions on stock transfers.	\$725.00	0.8	\$580.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, J. Forrest, M. Schreiber, A. Boulos, T. Savage (Deloitte), E. Remijan, S. Goldring (Weil) to discuss inquiry from ESL regarding restrictions on stock transfers.	\$450.00	0.8	\$360.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Butler, J. Forrest, M. Schreiber, A. Boulos, T. Savage (Deloitte), E. Remijan, S. Goldring (Weil) to discuss inquiry from ESL regarding restrictions on stock transfers.	\$725.00	0.8	\$580.00
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, M. Schreiber, A. Boulos, T. Savage (Deloitte), E. Remijan, S. Goldring (Weil) to discuss inquiry from ESL regarding restrictions on stock transfers.	\$975.00	0.8	\$780.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
03/17/2021				
Forrest, Jonathan	Call with M. Schreiber to discuss potential de facto liquidation of SHC and collateral consequences with respect to section 382.	\$975.00	0.4	\$390.00
Savage, Tara	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Forrest, M. Schreiber, A. Boulos (Deloitte), E. Remijan, S. Goldring (Weil) to discuss inquiry from ESL regarding restrictions on stock transfers.	\$725.00	0.8	\$580.00
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Forrest, A. Boulos, T. Savage (Deloitte), E. Remijan, S. Goldring (Weil) to discuss inquiry from ESL regarding restrictions on stock transfers.	\$595.00	0.8	\$476.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Butler, J. Forrest, M. Schreiber, A. Boulos, T. Savage (Deloitte), E. Remijan, S. Goldring (Weil) to discuss inquiry from ESL regarding restrictions on stock transfers.	\$850.00	0.8	\$680.00
03/18/2021				
Savage, Tara	Update Sears 382 model for additional scenarios	\$725.00	0.3	\$217.50
Sullivan, Brian	Draft email to M. Ross (Deloitte) regarding state registration withdrawal project	\$850.00	0.4	\$340.00
03/19/2021				
Savage, Tara	Update Sears 382 model for additional scenarios	\$725.00	1.4	\$1,015.00
03/23/2021				
Rossen, Michael	Call with B. Sullivan (Deloitte) to discuss scope and workstreams related to Secretary of State withdrawals for dormant entities	\$850.00	0.3	\$255.00
Sullivan, Brian	Call with M. Rossen (Deloitte) to discuss scope and workstreams related to Secretary of State withdrawals for dormant entities	\$850.00	0.3	\$255.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
03/24/2021				
Chatten, Colin	Review inquiry from M-III regarding transfer of Indian subsidiary and related liability assumption.	\$450.00	0.2	\$90.00
03/25/2021				
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, B. Fein, B. Sullivan (Deloitte) to discuss tax implications of sale of Indian subsidiary.	\$725.00	0.9	\$652.50
Butler, Mike	Call with E. Remijan, S. Goldring, H. Guthrie (Weil), B. Griffith, M. Korycki (M-III), E. Tzavelis, S. Fielding, B. Sullivan (Deloitte) regarding transfer of Indian subsidiary and related liability assumption.	\$725.00	0.5	\$362.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, B. Fein, B. Sullivan (Deloitte) to discuss tax implications of sale of Indian subsidiary.	\$450.00	0.9	\$405.00
Chatten, Colin	Call with E. Remijan, S. Goldring, H. Guthrie (Weil), B. Griffith, M. Korycki (M-III), E. Tzavelis, S. Fielding, M. Butler, B. Sullivan (Deloitte) regarding transfer of Indian subsidiary and related liability assumption.	\$450.00	0.5	\$225.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding (Deloitte) to discuss inquiry from M-III / Weil regarding transfer of Indian subsidiary.	\$450.00	0.6	\$270.00
Fein, Brad	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, B. Sullivan (Deloitte) to discuss tax implications of sale of Indian Subsidiary	\$850.00	0.9	\$765.00
Fielding, Stephen	Call with E. Remijan, S. Goldring, H. Guthrie (Weil), B. Griffith, M. Korycki (M-III), E. Tzavelis, M. Butler, B. Sullivan (Deloitte) regarding transfer of Indian subsidiary and related liability assumption.	\$725.00	0.5	\$362.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

03/25/2021

Fielding, Stephen	Call with E. Tzavelis, C. Chatten (Deloitte) to discuss inquiry from M-III / Weil regarding transfer of Indian subsidiary.	\$725.00	0.6	\$435.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Butler, B. Fein, B. Sullivan (Deloitte) to discuss tax implications of sale of Indian subsidiary.	\$725.00	0.9	\$652.50
Sullivan, Brian	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, B. Fein (Deloitte) and B. Sullivan (partial) to discuss tax implications of sale of Indian subsidiary.	\$850.00	0.4	\$340.00
Sullivan, Brian	Call with E. Remijan, S. Goldring, H. Guthrie (Weil), B. Griffith, M. Korycki (M-III), E. Tzavelis, S. Fielding, M. Butler, (Deloitte) regarding transfer of Indian subsidiary and related liability assumption.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with E. Remijan, S. Goldring, H. Guthrie (Weil), B. Griffith, M. Korycki (M-III), S. Fielding, M. Butler, B. Sullivan (Deloitte) regarding transfer of Indian subsidiary and related liability assumption.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten (Deloitte) to discuss inquiry from M-III / Weil regarding transfer of Indian subsidiary.	\$850.00	0.6	\$510.00

03/29/2021

Anand, Rajiv	Discussion with B. Fein, A. Modi on Indian tax issues with sale of Sears India by Mauritius	\$725.00	0.5	\$362.50
Fein, Brad	Discussion with R. Anand, A. Modi on Indian tax issues with sale of Sears India by Mauritius	\$850.00	0.5	\$425.00
Modi, Archita	Discussion with R. Anand, B. Fein on Indian tax issues with sale of Sears India by Mauritius	\$595.00	0.5	\$297.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
03/30/2021				
Anand, Rajiv	Call with M. Korycki, B. Griffith (M-III), H. Guthrie, E. Remijan, S. Goldring (Weil), E. Tzavelis, S. Fielding, B. Fein, C. Chatten (Deloitte) to discuss tax implications of transfer of Indian subsidiary.	\$725.00	1.5	\$1,087.50
Chatten, Colin	Call with S. Fielding, B. Fein, B. Sullivan (Deloitte) to discuss tax implications of transfer of Indian subsidiary.	\$450.00	0.4	\$180.00
Chatten, Colin	Call with M. Korycki, B. Griffith (M-III), H. Guthrie, E. Remijan, S. Goldring (Weil), E. Tzavelis, S. Fielding, B. Fein, R. Anand (Deloitte) to discuss tax implications of transfer of Indian subsidiary.	\$450.00	1.5	\$675.00
Fein, Brad	Call with S. Fielding, C. Chatten, B. Sullivan (Deloitte) to discuss tax implications of transfer of Indian subsidiary.	\$850.00	0.4	\$340.00
Fein, Brad	Call with M. Korycki, B. Griffith (M-III), H. Guthrie, E. Remijan, S. Goldring (Weil), E. Tzavelis, S. Fielding, C. Chatten, R. Anand (Deloitte) to discuss tax implications of transfer of Indian subsidiary.	\$850.00	1.5	\$1,275.00
Fielding, Stephen	Call with C. Chatten, B. Fein, B. Sullivan (Deloitte) to discuss tax implications of transfer of Indian subsidiary.	\$725.00	0.4	\$290.00
Fielding, Stephen	Call with M. Korycki, B. Griffith (M-III), H. Guthrie, E. Remijan, S. Goldring (Weil), E. Tzavelis, C. Chatten, B. Fein, R. Anand (Deloitte) to discuss tax implications of transfer of Indian subsidiary.	\$725.00	1.5	\$1,087.50
Modi, Archita	Call with M. Korycki, B. Griffith (M-III), H. Guthrie, E. Remijan, S. Goldring (Weil), E. Tzavelis, S. Fielding, B. Fein, R. Anand (Deloitte) to discuss tax implications of transfer of Indian subsidiary.	\$595.00	1.5	\$892.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
03/30/2021				
Sullivan, Brian	Call with M. Korycki, B. Griffith (M-III), H. Guthrie, E. Remijan, S. Goldring (Weil), E. Tzavelis, S. Fielding, C. Chatten, B. Fein, R. Anand (Deloitte) to discuss tax implications of transfer of Indian subsidiary.	\$850.00	1.5	\$1,275.00
Sullivan, Brian	Call with C. Chatten, S. Fielding, B. Fein (Deloitte) to discuss tax implications of transfer of Indian subsidiary.	\$850.00	0.4	\$340.00
Tzavelis, Elias	Call with M. Korycki, B. Griffith (M-III), H. Guthrie, E. Remijan, S. Goldring (Weil), S. Fielding, C. Chatten, B. Fein, R. Anand (Deloitte) to discuss tax implications of transfer of Indian subsidiary.	\$850.00	1.5	\$1,275.00
06/01/2021				
Chatten, Colin	Call with E. Tzavelis, S. Fielding, B. Sullivan, M. Dugan, T. Hermanson (Deloitte) regarding letter from NJ Division of Taxation.	\$450.00	0.3	\$135.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, B. Sullivan, M. Dugan, T. Hermanson (Deloitte) regarding letter from NJ Division of Taxation.	\$725.00	0.3	\$217.50
Hermanson, Thomas	Call with E. Tzavelis, C. Chatten, B. Sullivan, M. Dugan, S. Fielding (Deloitte) regarding letter from NJ Division of Taxation.	\$850.00	0.3	\$255.00
Sullivan, Brian	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Dugan, T. Hermanson (Deloitte) regarding letter from NJ Division of Taxation.	\$850.00	0.3	\$255.00
06/07/2021				
Boulos, Ala'a	Review updated section 382 shift analysis based on request to extend ESL sale waiver	\$850.00	1.5	\$1,275.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/08/2021				
Boulos, Ala'a	Call with C. Chatten, J. Forrest, M. Schreiber, M. Butler, E. Tzavelis, S. Fielding (Deloitte) to discuss request from Cleary regarding extension to stock trading restriction waiver.	\$850.00	0.5	\$425.00
Chatten, Colin	Call with A. Boulos, J. Forrest, M. Schreiber, M. Butler, E. Tzavelis, S. Fielding (Deloitte) to discuss request from Cleary regarding extension to stock trading restriction waiver.	\$450.00	0.5	\$225.00
Fielding, Stephen	Call with A. Boulos, C. Chatten, J. Forrest, M. Schreiber, M. Butler, E. Tzavelis (Deloitte) to discuss request from Cleary regarding extension to stock trading restriction waiver.	\$725.00	0.5	\$362.50
Forrest, Jonathan	Call with A. Boulos, C. Chatten, M. Schreiber, M. Butler, E. Tzavelis, S. Fielding (Deloitte) to discuss request from Cleary regarding extension to stock trading restriction waiver.	\$975.00	0.5	\$487.50
Schreiber, Mendy	Call with A. Boulos, C. Chatten, J. Forrest, M. Butler, E. Tzavelis, S. Fielding (Deloitte) to discuss request from Cleary regarding extension to stock trading restriction waiver.	\$595.00	0.5	\$297.50
Tzavelis, Elias	Call with A. Boulos, C. Chatten, J. Forrest, M. Schreiber, M. Butler, S. Fielding (Deloitte) to discuss request from Cleary regarding extension to stock trading restriction waiver.	\$850.00	0.5	\$425.00
08/18/2021				
Savage, Tara	Review client email regarding Lampert sales	\$725.00	0.2	\$145.00
Savage, Tara	Call with S. Suresh (Deloitte) regarding updates to prior modeling and anticipated shift impact of updates	\$725.00	1.4	\$1,015.00
Suresh, Shalini	Prepare the shift model updates	\$450.00	2.3	\$1,035.00
Suresh, Shalini	Call with T. Savage (Deloitte) regarding updates to prior modeling and anticipated shift impact of updates	\$450.00	1.4	\$630.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/19/2021				
Boulos, Ala'a	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Forrest, T. Savage, S. Shalini (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$850.00	0.2	\$170.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, A. Boulos, J. Forrest, T. Savage, S. Shalini (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$450.00	0.2	\$90.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, A. Boulos, J. Forrest, T. Savage, S. Shalini (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$725.00	0.2	\$145.00
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, C. Chatten, A. Boulos, T. Savage, S. Shalini (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$975.00	0.2	\$195.00
Savage, Tara	Review 382 shift updates and provide review comments	\$725.00	0.6	\$435.00
Savage, Tara	Call with S. Suresh (Deloitte) to review modeling and anticipated shift impact of updates	\$725.00	0.5	\$362.50
Savage, Tara	Call with E. Tzavelis, S. Fielding, C. Chatten, A. Boulos, J. Forrest, S. Shalini (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$725.00	0.2	\$145.00
Suresh, Shalini	Call with E. Tzavelis, S. Fielding, C. Chatten, A. Boulos, J. Forrest, T. Savage, S. Shalini (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions	\$450.00	0.2	\$90.00
Suresh, Shalini	Call with T. Savage (Deloitte) to review modeling and anticipated shift impact of updates	\$450.00	0.5	\$225.00
Suresh, Shalini	Update shift model based on conversation with T. Savage.	\$450.00	1.9	\$855.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/19/2021				
Tzavelis, Elias	Call with S. Fielding, C. Chatten, A. Boulos, J. Forrest, T. Savage, S. Shalini (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$850.00	0.2	\$170.00
08/20/2021				
Boulos, Ala'a	Review of Section 382 ownership shift computation in response to request from Weil	\$850.00	2.2	\$1,870.00
08/23/2021				
Fielding, Stephen	Call with S. Goldring, E. Remijan, M. Hoenig (Weil), E. Tzavelis, A. Boulos, T. Savage, M. Butler, J. Forrest, C. Chatten (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$725.00	0.9	\$652.50
08/24/2021				
Boulos, Ala'a	Call with S. Goldring, E. Remijan, M. Hoenig (Weil), E. Tzavelis, S. Fielding, T. Savage, M. Butler, J. Forrest, C. Chatten (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$850.00	0.9	\$765.00
Chatten, Colin	Call with S. Goldring, E. Remijan, M. Hoenig (Weil), E. Tzavelis, S. Fielding, A. Boulos, T. Savage, M. Butler, J. Forrest (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$450.00	0.9	\$405.00
Forrest, Jonathan	Call with S. Goldring, E. Remijan, M. Hoenig (Weil), E. Tzavelis, S. Fielding, A. Boulos, T. Savage, M. Butler, C. Chatten (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$975.00	0.9	\$877.50
Savage, Tara	Call with S. Goldring, E. Remijan, M. Hoenig (Weil), E. Tzavelis, S. Fielding, A. Boulos, M. Butler, J. Forrest, C. Chatten (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$725.00	0.9	\$652.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/24/2021				
Tzavelis, Elias	Call with S. Goldring, E. Remijan, M. Hoenig (Weil), S. Fielding, A. Boulos, T. Savage, M. Butler, J. Forrest, C. Chatten (Deloitte) to discuss inquiry from ESL regarding stock transfer restrictions.	\$850.00	0.9	\$765.00
08/28/2021				
Chatten, Colin	Review changes net operating loss waiver letter.	\$450.00	0.2	\$90.00
09/01/2021				
Boulos, Ala'a	Review section 382 shift impact based on information provided by Weil related to Lampert sale waiver	\$850.00	1.5	\$1,275.00
Savage, Tara	Research Tommy Tisch filings and tracing	\$725.00	1.0	\$725.00
09/02/2021				
Savage, Tara	Prepare Tommy Tisch ownership schedule	\$725.00	1.2	\$870.00
09/07/2021				
Savage, Tara	Update projection modeling for Tisch shares	\$725.00	2.3	\$1,667.50
09/08/2021				
Savage, Tara	Call with S. Suresh regarding model updates	\$725.00	0.1	\$72.50
Suresh, Shalini	Call with T. Savage regarding model updates	\$450.00	0.1	\$45.00
09/09/2021				
Savage, Tara	Call with S. Suresh to update the shift model for hypothetical sale scenarios for Tisch family and Edward Lampert	\$725.00	1.1	\$797.50
Suresh, Shalini	Call with T. Savage to update the shift model for hypothetical sale scenarios for Tisch family and Edward Lampert	\$450.00	1.1	\$495.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/10/2021				
Savage, Tara	Call with S. Suresh to update the shift model for net operating loss waiver extension for Edward Lampert and model sale by Tommy Tisch	\$725.00	1.2	\$870.00
Suresh, Shalini	Call with T. Savage to update the shift model for net operating loss waiver extension for Edward Lampert and model sale by Tommy Tisch	\$450.00	1.2	\$540.00
09/13/2021				
Boulos, Ala'a	Review updated section 382 ownership shift analysis	\$850.00	1.0	\$850.00
09/14/2021				
Boulos, Ala'a	Analyze model impact of hypothetical transactions - involving dispositions by certain 5% shareholders - on the company's cumulative ownership shift percentage	\$850.00	2.0	\$1,700.00
10/07/2021				
Frausto Cornish, Maria	Call with T. Savage to update section 382 analysis for additional sales by shareholder	\$595.00	0.5	\$297.50
Savage, Tara	Call with M. Frausto Cornish to update section 382 analysis for additional sales by shareholder	\$725.00	0.5	\$362.50
10/08/2021				
Boulos, Ala'a	Call with E. Tzavelis, S. Fielding, C. Chatten, F. Forrest, M. Schreiber, T. Savage (Deloitte), S. Goldring, E. Remijan, M. Hoenig (Weil) to discuss inquiry from ESL regarding stock transfer restrictions.	\$850.00	1.1	\$935.00
Chan, Felix	Make additional updates to Sears 382 owner shifts model.	\$450.00	1.8	\$810.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, F. Forrest, A. Boulos, M. Schreiber, T. Savage (Deloitte), S. Goldring, E. Remijan, M. Hoenig (Weil) to discuss inquiry from ESL regarding stock transfer restrictions.	\$450.00	1.1	\$495.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/08/2021				
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, F. Forrest, A. Boulos, M. Schreiber, T. Savage (Deloitte), S. Goldring, E. Remijan, M. Hoenig (Weil) to discuss inquiry from ESL regarding stock transfer restrictions.	\$725.00	1.1	\$797.50
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, C. Chatten, A. Boulos, M. Schreiber, T. Savage (Deloitte), S. Goldring, E. Remijan, M. Hoenig (Weil) to discuss inquiry from ESL regarding stock transfer restrictions.	\$975.00	1.1	\$1,072.50
Frausto Cornish, Maria	Call with T. Savage to discuss additional updates to Sears 382 owner shifts	\$595.00	0.8	\$476.00
Frausto Cornish, Maria	Review updates to Sears 382 owner shifts	\$595.00	1.2	\$714.00
Savage, Tara	Call with E. Tzavelis, S. Fielding, C. Chatten, F. Forrest, A. Boulos, M. Schreiber (Deloitte), S. Goldring, E. Remijan, M. Hoenig (Weil) to discuss inquiry from ESL regarding stock transfer restrictions.	\$725.00	1.1	\$797.50
Savage, Tara	Call with M. Frausto Cornish to discuss additional updates to Sears 382 owner shifts	\$725.00	0.8	\$580.00
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, C. Chatten, F. Forrest, A. Boulos, T. Savage (Deloitte), S. Goldring, E. Remijan, M. Hoenig (Weil) to discuss inquiry from ESL regarding stock transfer restrictions.	\$595.00	1.1	\$654.50
10/11/2021				
Chan, Felix	Update Section 382 model	\$450.00	1.7	\$765.00
10/12/2021				
Chan, Felix	Call with T. Savage, M. Frausto-Cornish regarding updates to 382 model in light of potential waiver for Lampert to sell.	\$450.00	1.0	\$450.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/12/2021				
Frausto Cornish, Maria	Call with T. Savage, F. Chan regarding updates to 382 model in light of potential waiver for Lampert to sell.	\$595.00	1.0	\$595.00
Savage, Tara	Call with F. Chan, M. Frausto-Cornish regarding updates to 382 model in light of potential waiver for Lampert to sell.	\$725.00	1.0	\$725.00
10/13/2021				
Frausto Cornish, Maria	Review of pre 2015 historical public information of EL ownership.	\$595.00	1.4	\$833.00
10/14/2021				
Chan, Felix	Call with M. Frausto-Cornish regarding updates to 382 model in light of potential waiver for Lampert to sell	\$450.00	0.4	\$180.00
Chan, Felix	Analysis of Edward Lampert's shares held prior to disposition on 8/16/2021	\$450.00	2.2	\$990.00
Frausto Cornish, Maria	Call with F. Chan regarding updates to 382 model in light of potential waiver for Lampert to sell	\$595.00	0.4	\$238.00
Sullivan, Brian	Review email and attachments from M. Korycki (M3) related to Illinois tax assessment	\$850.00	1.1	\$935.00
10/15/2021				
Frausto Cornish, Maria	Review of workbook related to updates to 382 model in light of potential waiver for Lampert to sell.	\$595.00	2.0	\$1,190.00
10/18/2021				
Frausto Cornish, Maria	Prepare summary of Thomas Tisch Family ownership	\$595.00	1.4	\$833.00
10/20/2021				
Boulos, Ala'a	Call with T. Savage regarding 382 model update progress relating to Eddie Lampert and Tommy Tisch ownership.	\$850.00	0.3	\$255.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/20/2021				
Dugan, Mike	Call with B. Sullivan and B. Walsh (Deloitte) to discuss the pending sales/use and withholding tax claims and assessments in Illinois, including personal liability assessments against former officers	\$850.00	0.5	\$425.00
Savage, Tara	Call with A. Boulos regarding 382 model update progress relating to Eddie Lampert and Tommy Tisch ownership.	\$725.00	0.3	\$217.50
Sullivan, Brian	Call with M. Dugan and B. Walsh (Deloitte) to discuss the pending sales/use and withholding tax claims and assessments in Illinois, including personal liability assessments against former officers	\$850.00	0.5	\$425.00
10/21/2021				
Kohberger, Mary Pat	Review and signing of power of attorney.	\$850.00	1.0	\$850.00
Savage, Tara	Update 382 model for Lampert historic ownership tracing;	\$725.00	1.5	\$1,087.50
Savage, Tara	Prepare model comparing Tisch family ownership with information found in filings and distribution waivers	\$725.00	1.0	\$725.00
Sullivan, Brian	Review draft Illinois Power of Attorney (POA) forms	\$850.00	0.3	\$255.00
10/22/2021				
Savage, Tara	Update 382 model for Tisch summary to project shift impact from sales	\$725.00	1.0	\$725.00
Savage, Tara	Update 382 model for Lampert direct account ownership to project shift impact from sales	\$725.00	2.0	\$1,450.00
Savage, Tara	Complete model comparing Tisch family ownership with information found in filings and distribution waivers	\$725.00	1.5	\$1,087.50
10/25/2021				
Boulos, Ala'a	Call with M. Frausto-Cornish and T. Savage regarding review of updates to 382 model, and 382 projection results	\$850.00	0.4	\$340.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/25/2021				
Boulos, Ala'a	Review of section 382 ownership shift modeling related to potential Tisch and Lampert sales of equity	\$850.00	1.2	\$1,020.00
Frausto Cornish, Maria	Call with T. Savage regarding updates to 382 model and projections requested by Weil	\$595.00	0.8	\$476.00
Frausto Cornish, Maria	Call with A. Boulos and T. Savage regarding review of updates to 382 model, and 382 projection results	\$595.00	0.4	\$238.00
Savage, Tara	Call with T. Wright to walk through 382 analysis to check owner shift computations	\$725.00	0.5	\$362.50
Savage, Tara	Call with M. Frausto Cornish regarding updates to 382 model and projections requested by Weil	\$725.00	0.8	\$580.00
Savage, Tara	Call with M. Frausto-Cornish and A. Boulos regarding review of updates to 382 model, and 382 projection results	\$725.00	0.4	\$290.00
Wright, Tory	Call with T. Savage to walk through 382 analysis to check owner shift computations	\$450.00	0.5	\$225.00
10/26/2021				
Boulos, Ala'a	Review of section 382 ownership shift modeling related to potential Tisch and Lampert sales of equity	\$850.00	2.5	\$2,125.00
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, T. Hermanson (Deloitte), S. Goldring, E. Remijan (Weil) to discuss inquiry from M-III concerning certain tax returns and potential refunds of the Estate.	\$725.00	0.4	\$290.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, T. Hermanson (Deloitte), S. Goldring, E. Remijan (Weil) to discuss inquiry from M-III concerning certain tax returns and potential refunds of the Estate.	\$450.00	0.4	\$180.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/26/2021				
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M Butler, T. Hermanson (Deloitte), S. Goldring, E. Remijan (Weil) to discuss inquiry from M-III concerning certain tax returns and potential refunds of the Estate.	\$725.00	0.4	\$290.00
Hermanson, Thomas	Call with E. Tzavelis, S. Fielding, C. Chatten, M Butler (Deloitte), S. Goldring, E. Remijan (Weil) to discuss inquiry from M-III concerning certain tax returns and potential refunds of the Estate.	\$850.00	0.4	\$340.00
10/28/2021				
Caplan, Donald	Preparation of draft of IL power of attorney forms (Form 2848 and Form 2848-A) for Edward S. Lampert and Robert Riecker.	\$595.00	0.5	\$297.50
Sullivan, Brian	Draft email to M. Korycki (Miii) regarding Illinois Power of Attorney for Deloitte representation of Estate in Illinois sales/use and withholding tax assessment	\$850.00	0.3	\$255.00
10/29/2021				
Boulos, Ala'a	Review net operating loss waiver extension	\$850.00	1.2	\$1,020.00
Butler, Mike	Read U.S. federal income tax return and related statements	\$725.00	1.6	\$1,160.00
Fielding, Stephen	Call with M. Korycki (M-III), L. Meerschaert (Sears) regarding estate tax return preparation.	\$725.00	0.6	\$435.00
11/01/2021				
Butler, Mike	Review statements and forms of U.S. federal income tax return	\$725.00	1.9	\$1,377.50
11/03/2021				
Chatten, Colin	Review information provided by the Estate pertaining to 2020 tax compliance.	\$450.00	1.5	\$675.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/04/2021				
Chatten, Colin	Call with E. Tzavelis, M. Butler, S. Fielding, J. Forrest, M. Schreiber (Deloitte) regarding timing of certain tax reorganization transactions.	\$450.00	1.1	\$495.00
Fielding, Stephen	Call with E. Tzavelis, M. Butler, J. Forrest, M. Schreiber, C. Chatten (Deloitte) regarding timing of certain tax reorganization transactions.	\$725.00	1.1	\$797.50
Forrest, Jonathan	Call with E. Tzavelis, M. Butler, S. Fielding, M. Schreiber, C. Chatten (Deloitte) regarding timing of certain tax reorganization transactions.	\$975.00	1.1	\$1,072.50
Forrest, Jonathan	Call with M. Schreiber (Deloitte) regarding timing of certain tax reorganization transactions.	\$975.00	0.5	\$487.50
Schreiber, Mendy	Call with E. Tzavelis, M. Butler, S. Fielding, J. Forrest, M. Schreiber, C. Chatten (Deloitte) regarding timing of certain tax reorganization transactions.	\$595.00	1.1	\$654.50
Schreiber, Mendy	Call with J. Forrest (Deloitte) regarding timing of certain tax reorganization transactions.	\$595.00	0.5	\$297.50
Schreiber, Mendy	Research timing of G reorganization.	\$595.00	0.9	\$535.50
11/11/2021				
Chan, Felix	Call with M. Frausto Cornish to discuss additional updates to Sears 382 owner shifts	\$450.00	0.4	\$180.00
Chan, Felix	Update Sears 382 owner shifts	\$450.00	1.1	\$495.00
Frausto Cornish, Maria	Call with F. Chan to discuss additional updates to Sears 382 owner shifts	\$595.00	0.4	\$238.00
Savage, Tara	Update 382 model for request from Lampert	\$725.00	0.5	\$362.50
11/12/2021				
Boulos, Ala'a	Review section 382 ownership shift related to waiver request	\$850.00	1.0	\$850.00
Butler, Mike	Review revised U.S. federal income tax return and summarizing observations	\$725.00	1.2	\$870.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/12/2021				
Fielding, Stephen	Call with J. Forrest (Deloitte) to discuss updates to the debtors' tax return.	\$725.00	0.4	\$290.00
Fielding, Stephen	Analyze updates to the debtors' tax return.	\$725.00	1.9	\$1,377.50
Forrest, Jonathan	Call with S. Fielding (Deloitte) to discuss updates to the debtors' tax return.	\$975.00	0.4	\$390.00
Frausto Cornish, Maria	Review and update Sears 382 owner shifts	\$595.00	2.2	\$1,309.00
Savage, Tara	Review 382 update and projections	\$725.00	0.5	\$362.50
11/16/2021				
Boulos, Ala'a	Call with M. Frausto Cornish and T. Savage regarding projection updates per Weil request	\$850.00	0.5	\$425.00
Frausto Cornish, Maria	Call with T. Savage regarding revisions to model and low point reconciliation	\$595.00	1.0	\$595.00
Frausto Cornish, Maria	Call with A. Boulos and T. Savage regarding projection updates per Weil request	\$595.00	0.5	\$297.50
Savage, Tara	Call with M. Frausto Cornish and A. Boulos regarding projection updates per Weil request	\$725.00	0.5	\$362.50
Savage, Tara	Perform reconciliations on Eddie Lampert and Root Public Group low point in 382 model.	\$725.00	0.7	\$507.50
Savage, Tara	Call with M. Frausto Cornish regarding revisions to model and low point reconciliation	\$725.00	1.0	\$725.00
11/17/2021				
Frausto Cornish, Maria	Draft summary of updates to 382 model	\$595.00	1.2	\$714.00
11/18/2021				
Boulos, Ala'a	Call with M. Frausto Cornish and T. Savage regarding update to model and revisions	\$850.00	0.5	\$425.00
Frausto Cornish, Maria	Call with A. Boulos and T. Savage regarding update to model and revisions	\$595.00	0.5	\$297.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/18/2021				
Frausto Cornish, Maria	Call with T. Savage regarding updating revisions to model to confirm low point for projections	\$595.00	1.0	\$595.00
Savage, Tara	Call with M. Frausto Cornish and A. Boulos regarding update to model and revisions	\$725.00	0.5	\$362.50
Savage, Tara	Call with M. Frausto Cornish regarding updating revisions to model to confirm low point for projections	\$725.00	1.0	\$725.00
11/23/2021				
Savage, Tara	Call with S. Suresh to discuss final updates and projections for year end delivery	\$725.00	0.3	\$217.50
Suresh, Shalini	Call with T. Savage to discuss final updates and projections for year end delivery	\$450.00	0.3	\$135.00
11/30/2021				
Boulos, Ala'a	Update section 382 shift analysis related to potential Lampert sales	\$850.00	2.0	\$1,700.00
12/01/2021				
Savage, Tara	Call with S. Suresh regarding revisions to 382 analysis and updates prior to year end delivery.	\$725.00	1.2	\$870.00
Sullivan, Brian	Draft email to M. Korycki (Miii) regarding status of Illinois sales tax audit and concerns regarding power of attorney statement	\$850.00	0.4	\$340.00
Suresh, Shalini	Call with T. Savage regarding revisions to 382 analysis and updates prior to year end delivery.	\$450.00	1.2	\$540.00
12/08/2021				
Dugan, Mike	Discussion with B. Sullivan regarding Illinois sales tax matter, outstanding power of attorney and practicing law in Illinois regarding individual tax matters on officers	\$850.00	0.5	\$425.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
12/08/2021				
Sullivan, Brian	Discussion with M. Dugan regarding Illinois sales tax matter, outstanding power of attorney and practicing law in Illinois regarding individual tax matters on officers	\$850.00	0.5	\$425.00
12/09/2021				
Boulos, Ala'a	Update ownership shift based on information provided by Weil related to Lampert Sale	\$850.00	1.5	\$1,275.00
12/21/2021				
Sullivan, Brian	Review email correspondence between M. Korycki (Miii) and Illinois Department of Revenue related to Power of Attorney validations	\$850.00	0.2	\$170.00
12/22/2021				
Sullivan, Brian	Draft email to R. Lynch (Illinois Attorney General's Office) regarding Illinois tax assessments against R. Riecker and E. Lampert (Transform)	\$850.00	0.2	\$170.00
Subtotal for Tax Restructuring Services:			280.0	\$196,206.50
Total			282.1	\$197,151.50

Recapitulation

Name	Rate	Hours	Fees
Forrest, Jonathan	\$975.00	13.1	\$12,772.50
Penico, Victor	\$975.00	2.2	\$2,145.00
Boulos, Ala'a	\$850.00	33.7	\$28,645.00
Corretjer, Michelle	\$850.00	3.1	\$2,635.00
Dugan, Mike	\$850.00	1.5	\$1,275.00
Fein, Brad	\$850.00	3.3	\$2,805.00
Hermanson, Thomas	\$850.00	0.7	\$595.00
Kohberger, Mary Pat	\$850.00	1.0	\$850.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - December 31, 2021

Recapitulation

Name	Rate	Hours	Fees
Miller, Christian	\$850.00	0.4	\$340.00
Rossen, Michael	\$850.00	0.3	\$255.00
Sullivan, Brian	\$850.00	25.4	\$21,590.00
Tzavelis, Elias	\$850.00	9.4	\$7,990.00
Anand, Rajiv	\$725.00	2.0	\$1,450.00
Butler, Mike	\$725.00	26.4	\$19,140.00
Espinola, Jonathan	\$725.00	1.0	\$725.00
Fielding, Stephen	\$725.00	15.6	\$11,310.00
Savage, Tara	\$725.00	40.0	\$29,000.00
Caplan, Donald	\$595.00	0.5	\$297.50
Frausto Cornish, Maria	\$595.00	16.7	\$9,936.50
Modi, Archita	\$595.00	2.0	\$1,190.00
Schreiber, Mendy	\$595.00	31.0	\$18,445.00
Chan, Felix	\$450.00	8.6	\$3,870.00
Chatten, Colin	\$450.00	23.6	\$10,620.00
McDonald, Carisa	\$450.00	1.3	\$585.00
Suresh, Shalini	\$450.00	18.8	\$8,460.00
Wright, Tory	\$450.00	0.5	\$225.00